

Reference Number: 200-04-DD

Title of Document: Voluntary Contributions and Donations

Date of Issue: June 1, 1987
Effective Date: June 1, 1987
Last Review Date: July 28, 2009 **REVISED**
Date of Last Revision: July 28, 2009

Applicability: SCDDSN Regional Centers, Central Office

I. PURPOSE

The purpose of this departmental directive is to state a uniformed policy in regard to the receipt and handling of voluntary contributions or donations made to the South Carolina Department of Disabilities and Special Needs (SCDDSN).

II. APPLICABILITY

This policy is to be followed by all employees of SCDDSN regional centers and central office.

III. POLICY

All voluntary contributions and donations made to SCDDSN should be deposited with the State Treasurer's Office and entered into SCDDSN's accounting records as a contribution. No voluntary contributions or donations given to SCDDSN can be given to or held by any other organization, even if it is an affiliated organization.

IV. GENERAL PROCEDURES

Regional staff accepting contributions or donations at the regional centers should furnish a receipt to the donor. If the donation is for a specific purpose, a specific region, or a specific purpose within a region, it should be noted on the receipt. Otherwise, the donation will be considered "unrestricted." SCDDSN's accounting records show restricted and unrestricted donations separately.

Any expenditure of donated funds from \$1,000 to \$5,000 must have the written approval of the appropriate facility administrator. Expenditure of donated funds exceeding \$5,000 requires the written approval of the Deputy State Director for Administration prior to the expenditure. Any

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expenditure from a restricted donation amount must have the pre-approval signature of the regional services support administrator. The expenditure should then only be made for the purpose specified by the donor.

Except as noted above, receipts and expenditures of voluntary contributions and donations should be made through SCDDSN's regular receipting and disbursements procedures.

Deputy State Director, Administration
(Originator)

State Director
(Approved)


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MEMORANDUM

July 31, 2009

TO: Official Distribution

FROM: Martin K. Taylor, CPA 
Director of Finance

RE: Revision of 200-04-DD

Departmental Directive 200-04-DD, *Voluntary Contributions and Donations*, has been revised to include a description of purpose and to update titles. Approval requirements have also been added for expenditures of donations from \$1,000 to \$5,000 and over \$5,000.

The official review period for comments will end on 8/31/09. Please direct your comments, if any, to me by one of the means of communication listed below:

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MKT/lbc

Attachment